

**Office of the Public
Sector Integrity
Commissioner of Canada**

2014-15

Report on Plans and Priorities

The Honourable Tony Clement
President of the Treasury Board of Canada

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2014-15 ESTIMATES

PART III – Departmental Expenditure Plans: Reports on Plans and Priorities

Purpose

Reports on Plans and Priorities (RPP) are individual expenditure plans for each department and agency. These reports provide increased levels of detail over a three-year period on an organization's main priorities by strategic outcome, program and planned/expected results, including links to related resource requirements presented in the Main Estimates. In conjunction with the Main Estimates, Reports on Plans and Priorities serve to inform members of Parliament on planned expenditures of departments and agencies, and support Parliament's consideration of supply bills. The RPPs are typically tabled soon after the Main Estimates by the President of the Treasury Board.

Estimates Documents

The Estimates are comprised of three parts:

Part I - Government Expenditure Plan - provides an overview of the Government's requirements and changes in estimated expenditures from previous fiscal years.

Part II - Main Estimates - supports the appropriation acts with detailed information on the estimated spending and authorities being sought by each federal organization requesting appropriations.

In accordance with Standing Orders of the House of Commons, Parts I and II must be tabled on or before March 1.

Part III - Departmental Expenditure Plans - consists of two components:

- Report on Plans and Priorities (RPP)
- Departmental Performance Report (DPR)

DPRs are individual department and agency accounts of results achieved against planned performance expectations as set out in respective RPPs. The DPRs for the most recently completed fiscal year are tabled in the fall by the President of the Treasury Board.

Supplementary Estimates support Appropriation Acts presented later in the fiscal year. Supplementary Estimates present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or have subsequently been refined to account for developments in particular programs and services. Supplementary Estimates also provide information on changes to expenditure forecasts of major statutory items as well as on such items as: transfers of funds between votes; debt deletion; loan guarantees; and new or increased grants.

For more information on the Estimates, please consult the [Treasury Board Secretariat website](#).ⁱ

Links to the Estimates

As shown above, RPPs make up part of the Part III of the Estimates documents. Whereas Part II emphasizes the financial aspect of the Estimates, Part III focuses on financial and non-financial performance information, both from a planning and priorities standpoint (RPP), and an achievements and results perspective (DPR).

The Management Resources and Results Structure (MRRS) establishes a structure for display of financial information in the Estimates and reporting to Parliament via RPPs and DPRs. When displaying planned spending, RPPs rely on the Estimates as a basic source of financial information.

Main Estimates expenditure figures are based on the Annual Reference Level Update which is prepared in the fall. In comparison, planned spending found in RPPs includes the Estimates as well as any other amounts that have been approved through a Treasury Board submission up to February 1st (See Definitions section). This readjusting of the financial figures allows for a more up-to-date portrait of planned spending by program.

Changes to the presentation of the Report on Plans and Priorities

Several changes have been made to the presentation of the RPP partially to respond to a number of requests – from the House of Commons Standing Committees on Public Accounts (PAC – [Report 15ⁱⁱ](#)), in 2010; and on Government and Operations Estimates (OGGO – [Report 7ⁱⁱⁱ](#)), in 2012 – to provide more detailed financial and non-financial performance information about programs within RPPs and DPRs, thus improving the ease of their study to support appropriations approval.

- In Section II, financial, human resources and performance information is now presented at the Program and Sub-program levels for more granularity.
- The report's general format and terminology have been reviewed for clarity and consistency purposes.
- Other efforts aimed at making the report more intuitive and focused on Estimates information were made to strengthen alignment with the Main Estimates.

How to read this document

RPPs are divided into four sections:

Section I: Organizational Expenditure Overview

This Organizational Expenditure Overview allows the reader to get a general glance at the organization. It provides a description of the organization's purpose, as well as basic financial and human resources information. This section opens with the new Organizational Profile, which displays general information about the department, including the names of the minister and the deputy head, the ministerial portfolio, the year the department was established, and the main legislative authorities. This subsection is followed by a new subsection entitled Organizational Context, which includes the *Raison d'être*, the Responsibilities, the Strategic Outcomes and Program Alignment Architecture, the Organizational Priorities and the Risk Analysis. This section ends with the Planned Expenditures, the Alignment to Government of Canada Outcomes, the Estimates by Votes and the Contribution to the Federal Sustainable Development Strategy. It should be noted that this section does not display any non-financial performance information related to programs (please see Section II).

Section II: Analysis of Program(s) by Strategic Outcome(s)

This Section provides detailed financial and non-financial performance information for strategic outcomes, programs and sub-programs. This section allows the reader to learn more about programs by reading their respective description and narrative entitled "Planning Highlights". This narrative speaks to key services or initiatives which support the plans and priorities presented in Section I; it also describes how performance information supports the department's strategic outcome or parent program.

Section III: Supplementary Information

This section provides supporting information related to departmental plans and priorities. In this section, the reader will find future-oriented statement of operations and a link to supplementary

information tables regarding transfer payments, as well as information related to the greening of government operations, internal audits and evaluations, horizontal initiatives, user fees, major crown and transformational projects, and up-front multi-year funding, where applicable to individual organizations. The reader will also find a link to the *Tax Expenditures and Evaluations*, produced annually by the Minister of Finance, which provides estimates and projections of the revenue impacts of federal tax measures designed to support the economic and social priorities of the Government of Canada.

Section IV: Organizational Contact Information

In this last section, the reader will have access to organizational contact information.

Definitions

Appropriation

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

Budgetary Vs. Non-budgetary Expenditures

Budgetary expenditures – operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to crown corporations.

Non-budgetary expenditures – net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

Expected Result

An outcome that a program is designed to achieve.

Full-Time Equivalent (FTE)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. FTEs are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada Outcomes

A set of high-level objectives defined for the government as a whole.

Management Resources and Results Structure (MRRS)

A common approach and structure to the collection, management and reporting of financial and non-financial performance information.

An MRRS provides detailed information on all departmental programs (e.g.: program costs, program expected results and their associated targets, how they align to the government's priorities and intended outcomes, etc.) and establishes the same structure for both internal decisionmaking and external accountability.

Planned Spending

For the purpose of the RPP, planned spending refers to those amounts for which a Treasury Board (TB) submission approval has been received by no later than February 1, 2014. This cut-off date differs from the Main Estimates process. Therefore, planned spending may include amounts incremental to planned expenditure levels presented in the 2014-15 Main Estimates.

Program

A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results, and that are treated as a budgetary unit.

Program Alignment Architecture

A structured inventory of a department's programs, where programs are arranged in a hierarchical manner to depict the logical relationship between each program and the Strategic Outcome(s) to which they contribute.

Spending Areas

Government of Canada categories of expenditures. There are four spending areas^{iv} (social affairs, economic affairs, international affairs and government affairs) each comprised of three to five Government of Canada outcomes.

Strategic Outcome

A long-term and enduring benefit to Canadians that is linked to the department's mandate, vision, and core functions.

Sunset Program

A time-limited program that does not have on-going funding or policy authority. When the program is set to expire, a decision must be made as to whether to continue the program. (In the case of a renewal, the decision specifies the scope, funding level and duration).

Whole-of-Government Framework

A map of the financial and non-financial contributions of federal organizations receiving appropriations that aligns their Programs to a set of high level outcome areas defined for the government as a whole.

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Commissioner's Message

I am very pleased to report that the last three years have produced a number of tangible results, upon which we plan to continue building.

First, we now have the benefit of a stable workforce of 30 FTE's and we are able to focus on implementing our three year strategic plan in a professional and respectful workplace atmosphere. This has allowed us to complete more than seventy investigations, prepare nine case reports and refer six reprisal cases to the Public Servants Disclosure Tribunal since my appointment in December 2010. Second, the improvement in the level of trust toward our Office has resulted in a constant and appreciable increase in the number of disclosures of alleged wrongdoings made to us. Third, we have been able, within our initial resource base, to analyze and make decisions much more quickly. We do not currently have a backlog and are in a position to address incoming cases in a consistent fashion and in accordance with our published service standards.



While in the first four years of operation this Office had only faced one judicial review in the Federal Court of Canada, we are now the subject of at least seven reviews. This Office fully supports the right of alleged wrongdoers, disclosers and complainants to avail themselves of such recourse.

We have made significant investments in trying to reach all employees of the federal public sector to ensure that they are made aware of the *Public Servants Disclosure Act* (the *Act*). I have personally briefed most departmental senior management teams and attended staff meetings in a number of organizations.

We continue to face criticism that we could do more. Yet, I am confident that each disclosure or complaint is assessed objectively in accordance with the provisions of the *Act*. I am further assured by the evidence that, although we have no control over the quantity or complexity of the situations submitted for our examination, our ratios of investigations vs. disclosures/complaints and between positive findings vs. investigations are comparable to those found in similar jurisdictions.

During the reporting period, in the course of the review mandated under s. 54 of the *Act*, I hope to share some thoughts with the Government and with Parliament, on improving the system for disclosure of wrongdoing and the protection of those who disclose.

Mario Dion

Public Sector Integrity Commissioner

Section I: Organizational Expenditure Overview

Organizational Profile

Minister: Tony Clement, President of the Treasury Board

Deputy Head: Mario Dion, Public Sector Integrity Commissioner

Ministerial portfolio: Treasury Board Secretariat

Year established: 2007

Main legislative authorities: Public Servants Disclosure Protection Act, S.C. 2005, c. 46^v

Other: The Office is one of the Agents of Parliament, a unique group of independent statutory officers who scrutinize the activities of government. Agents of Parliament serve Parliament in relation to its oversight role; therefore, they report directly to Parliament and not to an individual minister.

Organizational Context

Raison d'être

The Office of the Public Sector Integrity Commissioner of Canada (the Office) was set up to administer the *Public Servants Disclosure Protection Act* (the *Act*), which came into force in April 2007. The Office is mandated to establish a safe, independent, and confidential process for public servants and members of the public to disclose potential wrongdoing in the federal public sector. The Office also helps to protect public servants who have filed disclosures or participated in related investigations from reprisal.

The disclosure regime is an element of the framework which strengthens accountability and management oversight in government operations.

Responsibilities

The Office has jurisdiction over the entire public sector, including separate agencies and parent Crown corporations, which represents approximately 375,000 public servants. Under the *Act*, members of the general public can also come to the Office with information about a possible

wrongdoing in the federal public sector. However, the Office does not have jurisdiction over the Canadian Forces, the Canadian Security Intelligence Service, and the Communications Security Establishment, each of which is required under the *Act* to establish internal procedures for disclosure of wrongdoing and protection against reprisal similar to those set out in the *Act*.

The Office conducts independent reviews and investigations of disclosures of wrongdoing and complaints of reprisal in a fair and timely manner. In cases of founded wrongdoing, the Commissioner issues findings, through the tabling of a case report to Parliament, and makes recommendations to chief executives for corrective action. The Commissioner exercises exclusive jurisdiction over the review, investigation and conciliation of reprisal complaints. This includes making applications to the Public Servants Disclosure Protection Tribunal, which has the power to determine if reprisals have taken place and to order appropriate remedial and disciplinary action.

The Office is guided at all times by the public interest and the principles of natural justice and procedural fairness. The Commissioner submits an annual report to Parliament and special reports may also be submitted to Parliament at any time.

More information about the Office's mandate, roles, responsibilities, activities, statutory reports and the *Act* can be found on the Office's [website](#)^{vi}.

Strategic Outcome and Program Alignment Architecture (PAA)

- 1 **Strategic Outcome:** Wrongdoing in the federal public sector is addressed and public servants are protected in case of reprisal

- 1.1 **Program:** Disclosure and Reprisal Management
Internal Services

Organizational Priorities

Organizational Priorities

Priority	Type ¹	Strategic Outcome and/or Program
Disclosure and reprisal management function that is timely, rigorous, independent and accessible	Ongoing	Disclosure and reprisal management
Description		
Why is this a priority?		
<p>An effective and appropriate response to those individuals who approach or interact with Office is the cornerstone of creating trust in the organization. There has been an increasing number of disclosures of acts of wrongdoing and investigations launched, requiring a disclosure and reprisal management function that results in an approach to work with these attributes (timely, rigorous, independent and accessible) with reduced resources.</p>		
What are the plans for meeting this priority?		
<ol style="list-style-type: none"> 1. Ongoing review of operational processes to ensure rigour, timeliness and accessibility. <ul style="list-style-type: none"> • Evaluate progress on service standards implemented April 2013. • Evaluate the quality assurance process. • Implement ongoing improvements to the current in-house case management system and continue to participate in the government-wide initiative to implement a common solution. 2. Evaluate the Office's security, privacy and confidentiality standards and protocols to ensure the Office's ability to meet or exceed Government policies. 		
Priority	Type	Strategic Outcome and/or Program
Engagement of key stakeholders	Ongoing	Disclosure and reprisal management
Description		
Why is this a priority?		
<p>Outreach across the public sector is fundamental in creating awareness and clarity about the <i>Act</i> and the role of the Office.</p>		
What are the plans for meeting this priority?		
<ol style="list-style-type: none"> 1. Continued efforts to raise awareness and obtain feedback by: <ul style="list-style-type: none"> • Attending targeted functional government events as an exhibitor; • Briefing new senior public service leaders on the <i>Act</i>; 		

¹ Type is defined as follows: **previously committed to**—committed to in the first or second fiscal year prior to the subject year of the report; **ongoing**—committed to at least three fiscal years prior to the subject year of the report; and **new**—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

- Accepting speaking engagements and hosting delegations; and
- Holding quarterly meetings with the PSIC Advisory Committee.

2. Modernize and maximize communication approaches.
3. Update documentation to support a 5-year independent review of the *Act*, including the Office's observations and experiences in implementing the *Act*, monitoring results of international trends and recommendations for legislative amendment and operational/policy reform.
4. Participate, where appropriate, in international and domestic communities of practice.

Priority	Type	Strategic Outcome and/or Program
Human resource capacity that meets organizational needs	Ongoing	Disclosure and reprisal management
Description		
<p>Why is this a priority?</p> <p>The success of the Office is dependent on hiring, retaining and engaging employees with the knowledge, skills, and experience that work as team and independently. It is recognized that the impact of turnover in a small organization can create challenges for knowledge transfer, succession planning and corporate memory.</p> <p>What are the plans for meeting this priority?</p> <p>At this time the Office has minimal hiring activity planned and will focus on engaging employees in updating the strategic plan and implementing business process improvements in 2014-15. As needs are identified the Office will continue to provide staff with training opportunities.</p>		

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Case Volumes: The Office's ability to respond in a timely manner can be impacted by increasing case volumes or if the mix of complexity in the case workload increases.	<p>Introduction in 2013-14 of service standards, accompanied by monitoring and reporting, ensures that management is informed and that actions are taken as appropriate.</p> <p>The continued efforts on business reengineering of processes will contribute to mitigating this risk. The review identifies opportunities to</p>	Disclosure and reprisal management

	streamline and optimize the use of available resources and modernizes communication tools.	
Information Security: This is critical in the context of disclosures, investigations and the need for preserving confidentiality and trust in the Office. Sensitive or private information must be protected from potential loss or inappropriate access in order to avoid potential litigation, damaged reputation and further reluctance in coming forward.	<p>The Office has ongoing practices aimed at ensuring the security of information, which include security briefings and confidentiality agreements, random information security checks within premises, and controlled access for the storage of sensitive information.</p> <p>In 2012-13 the Departmental Security Plan was developed and resulted in recommended action items to further enhance practices which are currently being addressed. Further, the Office has initiated an internal audit of information management as it relates to privacy.</p>	Disclosure and reprisal management

Risks can arise from events that the Office cannot influence or by factors outside our control, but the Office must be able to monitor and respond accordingly in order to mitigate the impact, in order to address disclosures of wrongdoing and complaints of reprisal. All of the organizational priorities contribute either directly or indirectly to mitigating the risk of increasing case volumes and/or complexity that may in turn impact the timeliness of completing case files. In particular, a disclosure and reprisal management function that is timely, rigorous, independent and accessible supports effective and efficient use of resources and case file decisions which are clear and complete, minimizing the need for further allocations of resources.

Planned Expenditures

Budgetary Financial Resources (Planned Spending—dollars)

2014-15 Main Estimates	2014-15 Planned Spending	2015-16 Planned Spending	2016-17 Planned Spending
5,426,234	5,746,234	5,426,234	5,426,234

Human Resources (Full-time equivalents—FTEs)

2014-15	2015-16	2016-17
31	30	30

Budgetary Planning Summary for Strategic Outcome and Program (dollars)

Strategic Outcome, Program and Internal Services	2011-12 Expenditures	2012-13 Expenditures	2013-14 Forecast Spending	2014-15 Main Estimates	2014-15 Planned Spending	2015-16 Planned Spending	2016-17 Planned Spending
Strategic Outcome 1: Wrongdoing in the federal public sector is addressed and public servants are protected in case of reprisal							
Disclosure and reprisal management	3,499,031	3,627,994	3,754,678	3,571,794	3,891,794	3,571,794	3,571,794
Internal Services Subtotal	2,166,832	1,915,002	1,885,584	1,854,440	1,854,440	1,854,440	1,854,440
Total	5,665,863	5,542,996	5,640,262	5,426,234	5,746,234	5,426,234	5,426,234

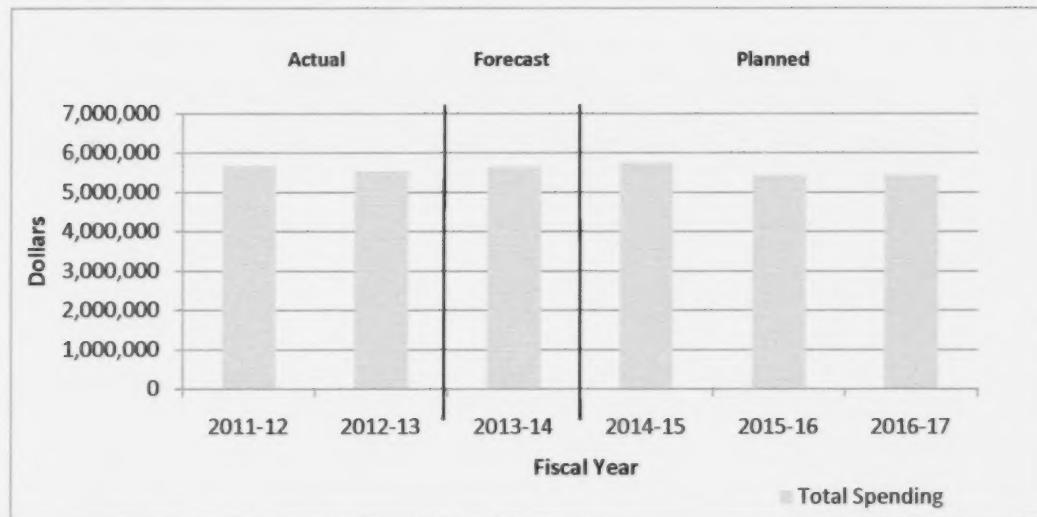
The level of planned spending in 2014-15 is \$5.7 million, which is \$0.3 million higher than the Main Estimates as the Office anticipates a carry forward of available funds from 2013-14. These funds will be used to implement process improvements and contribute to government wide initiatives. The planned spending 2015-16 and 2016-17 reflects the Office operating with 30 FTE and no less than 66% of spending on the disclosure and reprisal program management.

Alignment to Government of Canada Outcomes**2014-15 Planned Spending by Whole-of-Government-Framework Spending Area^{vii} (dollars)**

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2014-15 Planned Spending
I Wrongdoing in the federal public sector is addressed and public servants are protected in case of reprisal	1.1 Disclosure and Reprisal Management	Government Affairs	A transparent, accountable and responsive federal government	3,891,794

Total Planned Spending by Spending Area(dollars)

Spending Area	Total Planned Spending
Government Affairs	3,891,794

Departmental Spending Trend**Departmental Spending Trend Graph**

The Office's yearly actual spending has stabilized over the past three fiscal years, as positions were staffed and infrastructure was put in place. The planned spending in 2014-15 reflects a continuation of this trend with incremental spending of \$105,972, or 2%, largely for salary increments and costs to complete process improvements underway. In 2015-16 and 2016-17 the reduction in planned spending of \$320,000, or 6%, reflects the impact of implementing cost containment measures which include a reduction in outsourcing requirements and a reduction of expenditures on system enhancements.

Estimates by Vote

For information on the Office of the Public Sector Integrity Commissioner's organizational appropriations, please see the 2014-15 Main Estimates publication.^{viii}

Contribution to the Federal Sustainable Development Strategy (FSDS)

The Office of the Public Sector Integrity Commissioner also ensures that its decision-making process includes a consideration of the FSDS goals and targets through the strategic environmental assessment (SEA). An SEA for policy, plan or program proposals includes an analysis of the impacts of the proposal on the environment, including on the FSDS goals and targets. The results of SEAs are made public when an initiative is announced or approved, demonstrating that environmental factors were integrated into the decision-making process.

Section II: Analysis of Program by Strategic Outcome

Strategic Outcome: Wrongdoing in the federal public sector is addressed and public servants are protected in case of reprisal.

Program 1.1: Disclosure and Reprisal Management

Description: The objective of the program is to address disclosures of wrongdoing and complaints of reprisal and contribute to increasing confidence in federal public institutions. It aims to provide advice to federal public sector employees and members of the public who are considering making a disclosure and to accept, investigate and report on disclosures of information concerning possible wrongdoing. Based on this activity, the Public Sector Integrity Commissioner will exercise exclusive jurisdiction over the review, conciliation and settlement of complaints of reprisal, including making applications to the Public Servants Disclosure Protection Tribunal to determine if reprisals have taken place and to order appropriate remedial and disciplinary action.

Budgetary Financial Resources (dollars)

2014-15 Main Estimates	2014-15 Planned Spending	2015-16 Planned Spending	2016-17 Planned Spending
3,571,794	3,891,794	3,571,794	3,571,794

Human Resources (FTEs)

2014-15	2015-16	2016-17
23	22	22

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to be Achieved
The disclosure and reprisal management function is efficient.	Compliance with published service standards.	80%	March 2015
The disclosure and reprisal cases are addressed with decisions that are clear and complete.	Requests for reconsideration in comparison to cases received over three years.	No more than 10%	March 2015
	Successful applications for judicial review in comparison to the total number of cases received over three years.	No more than 2%	March 2015

Planning Highlights

On April 1, 2013 the Office expanded its service standards to include a 24 hour response to general inquiries, a 90 day response to determine if an investigation is to be launched, and where investigations are launched, that they be completed within one year. The Office strengthened its performance measurement indicators for 2014-15 to assess compliance with these standards, along with incorporating indicators to measure the quality of decisions made by the Office. Disclosers of wrongdoing and complainants of reprisal expect operational processes that ensure rigour, timeliness and accessibility. These processes are being validated by the requests for reconsideration and judicial reviews.

The Office plans to undertake, in addition to ongoing case file assessments and investigations, the following initiatives:

- Ongoing review of operational processes
- Continued technological advancement to provide online guidance and access for disclosers of wrongdoing and complainants of reprisal.
- Continued stakeholder consultation through the PSIC Advisory Committee and participation on the Internal Disclosure Working Committee
- Promotion of awareness by attending key government events as an exhibitor, and
- Support an independent 5-year review.

Internal Services

Description: Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Budgetary Financial Resources(dollars)

2014-15 Main Estimates	2014-15 Planned Spending	2015-16 Planned Spending	2016-17 Planned Spending
1,854,440	1,854,440	1,854,440	1,854,440

Human Resources (FTEs)

2014-15	2015-16	2016-17
8	8	8

Planning Highlights

Efforts under this program activity will support improvements in the efficiency and effectiveness of the Office's internal operations. Specific initiatives in this area include:

- Continue to maximize staff engagement and retention; ensure timely availability of qualified staff; and implement strategic learning and development (training) plans.
- Lead the review and update of the Office's Strategic Plan.
- Continue to assess and implement continuous improvement initiatives for Information Management and Information Technology necessary to support operations, including ease of access to information and monitoring of progress.
- Continue to participate in and support cross government transformation initiatives to effectively share resources.

Section III: Supplementary Information

Future-Oriented Statement of Operations

The future-oriented condensed statement of operations presented in this subsection is intended to serve as a general overview of the Office of the Public Sector Integrity Commissioner's operations. The forecasted financial information on expenses and revenues are prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management.

Because the future-oriented statement of operations is prepared on an accrual accounting basis and the forecast and planned spending amounts presented in other sections of this report are prepared on an expenditure basis, amounts will differ.

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net costs of operations to the requested authorities, can be found on the Office of the Public Sector Integrity Commissioner's [website^{ix}](#).

Future-Oriented Condensed Statement of Operations For the Year Ended March 31(dollars)

Financial information	Estimated Results 2013-14	Planned Results 2014-15	Change
Total expenses	6,264,893	6,386,704	121,811
Total revenues	0	0	0
Net cost of operations	6,264,893	6,386,704	121,811

The increase in expenses of \$121,811, or 2%, is largely a result of increased personnel costs as a result of wage increases as per the collective agreements.

List of Supplementary Information Tables

The supplementary information tables listed in the *2014-15 Report on Plans and Priorities* can be found on the Office of the Public Sector Integrity Commissioner's [website^x](#).

- Disclosure of TPPs under \$5 million;
- Greening Government Operations; and
- Upcoming Internal Audits and Evaluations over the next three fiscal years.

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*^{xi} publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

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Endnotes

- i. Treasury Board Secretariat Estimates Publications and Appropriation Acts, <http://tbs-sct.gc.ca/ems-sgd/esp-pbc/esp-pbc-eng.asp>.
- ii. Selected Departmental Performance Reports for 2008-2009 – Department of Industry, Department of Transport. Report of the Standing Committee on Public Accounts, September 2010, <http://www.parl.gc.ca/HousePublications/Publication.aspx?Mode=1&Parl=40&Ses=3&Language=E&DocId=4653561&File=0>.
- iii. Strengthening Parliamentary Scrutiny of Estimates and Supply. Report of the Standing Committee on Government and Operations Estimates, June 2012, <http://www.parl.gc.ca/HousePublications/Publication.aspx?DocId=5690996&Language=E&Mode=1&Parl=41&Ses=1>.
- iv. Whole-of-government framework, <http://tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx>
- v. Public Servants Disclosure Protection Act, <http://laws-lois.justice.gc.ca/eng/acts/P-31.9/page-1.html>
- vi. Office of the Public Sector Integrity Commissioner of Canada, <http://www.psic-ispc.gc.ca/menu-eng.aspx>
- vii. Whole-of-Government-Framework Spending Area, <http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx>
- viii. 2014-15 Main Estimates, <http://www.tbs-sct.gc.ca/ems-sgd/esp-pbc/esp-pbc-eng.asp>
- ix. Office of the Public Sector Integrity Commissioner of Canada, Future Oriented Financial Statements <http://www.psic-ispc.gc.ca/eng/content/future-oriented-financial-statements-2014-15>
- x. Office of the Public Sector Integrity Commissioner of Canada, Supplementary Information Tables <http://www.psic.gc.ca/eng/content/list-supplementary-information-tables>
- xi. Government of Canada Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>